

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greenfield-Central Com Schools (3125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$11,591,854	\$11,320,761	\$11,024,052	\$11,150,189	-1.0%	1.1%
Transfer Tuition - Other	569	\$1,920,867	\$2,545,714	\$2,536,363	\$2,461,024	6.4%	-3.0%
Non - Certified Salaries	120	\$1,382,292	\$1,372,109	\$1,424,854	\$1,425,389	0.8%	0.0%
Teacher Retirement Fund, After 7-1-95	216	\$930,531	\$740,461	\$803,008	\$867,033	-1.8%	8.0%
Social Security Certified	212	\$836,222	\$827,081	\$802,981	\$811,991	-0.7%	1.1%
Other Employee Benefits	241 - 290	\$81,886	\$447,118	\$437,000	\$435,980	51.9%	-0.2%
Operational Supplies	611	\$816,151	\$512,502	\$649,138	\$374,321	-17.7%	-42.3%
Miscellaneous Objects	876 - 899	\$339,632	\$459,161	\$436,394	\$317,773	-1.6%	-27.2%
Nonlicensed Employees	136	\$146,745	\$159,623	\$172,049	\$205,472	8.8%	19.4%
Social Security Noncertified	211	\$105,627	\$103,667	\$107,511	\$107,534	0.4%	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$248,853	\$133,742	\$107,983	\$83,052	-24.0%	-23.1%
Group Health Insurance	222	\$531,563	\$28,457	\$70,390	\$62,854	-41.4%	-10.7%
Other Professional and Technical Services	319	\$98,552	\$53,576	\$64,077	\$61,034	-11.3%	-4.7%
Licensed Employees	135	\$68,302	\$89,090	\$59,035	\$52,658	-6.3%	-10.8%
Library Books	640	\$15,175	\$15,614	\$27,546	\$30,689	19.3%	11.4%
Pre-2008 Object Code - Temporary Salaries	130	\$13,954	\$14,188	\$13,000	\$13,000	-1.8%	0.0%
Public Employees Retirement Fund	214	\$13,924	\$11,795	\$11,817	\$12,614	-2.4%	6.8%
Postage and Postage Machine Rental	532	\$13,416	\$13,403	\$9,797	\$12,395	-2.0%	26.5%
Repairs and Maintenance Services	430	\$10,822	\$1,186	\$6,492	\$7,053	-10.2%	8.6%
Construction Services	450	\$9,974	\$9,835	\$10,116	\$5,443	-14.1%	-46.2%
Dues and Fees	810	\$1,000	\$4,987	\$4,989	\$5,000	49.5%	0.2%
Travel	580	\$6,586	\$1,165	\$4,571	\$4,268	-10.3%	-6.6%
Other Group Insurance Authorized by Statute	224	\$1,143	\$1,303	\$5,427	\$4,122	37.8%	-24.0%
Equipment	730	\$7,372	\$13,224	\$556	\$3,091	-19.5%	455.9%
Rentals	440	\$2,250	\$3,000	\$2,250	\$1,500	-9.6%	-33.3%
Group Life Insurance	221	\$131	\$391	\$991	\$853	59.6%	-14.0%
Other Supplies and Materials	615, 660 - 689	\$3,410	\$4,111	\$902	\$791	-30.6%	-12.4%
Gasoline and Lubricants	613	\$1,459	\$1,938	\$1,180	\$745	-15.5%	-36.9%
Land and Easements	710	\$35,473	\$0	\$0	\$0	-100.0%	NA
Judgments Against the School Corporation	820	\$0	\$5,000	\$0	\$0	NA	NA
Student Academic Achievement Total		\$19,235,166	\$18,894,203	\$18,794,470	\$18,517,868	-0.9%	-1.5%
Student Instructional Support							
Certified Salaries	110	\$2,003,115	\$1,792,954	\$1,805,879	\$1,723,930	-3.7%	-4.5%
Non - Certified Salaries	120	\$693,559	\$626,515	\$665,745	\$699,069	0.2%	5.0%
Teacher Retirement Fund, After 7-1-95	216	\$218,529	\$129,791	\$127,652	\$135,970	-11.2%	6.5%
Social Security Certified	212	\$142,661	\$127,712	\$128,100	\$123,054	-3.6%	-3.9%
Pupil Services	313	\$66,410	\$66,410	\$66,410	\$66,410	0.0%	0.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$60,586	\$43,478	\$55,945	\$60,749	0.1%	8.6%
Other Employee Benefits	241 - 290	\$62,492	\$64,619	\$75,216	\$59,435	-1.2%	-21.0%
Social Security Noncertified	211	\$50,507	\$45,973	\$48,527	\$50,634	0.1%	4.3%
Content	747	\$54,399	\$0	\$26,409	\$42,102	-6.2%	59.4%
Other Communication Services	533 - 539	\$7,559	\$10,003	\$14,458	\$12,077	12.4%	-16.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$64,948	\$13,349	\$12,889	\$7,487	-41.7%	-41.9%
Operational Supplies	611	\$4,263	\$4,264	\$5,878	\$3,093	-7.7%	-47.4%
Other Professional and Technical Services	319	\$0	\$720	\$988	\$2,470	NA	150.0%
Travel	580	\$245	\$0	\$0	\$965	40.9%	NA
Repairs and Maintenance Services	430	\$0	\$1,511	\$0	\$0	NA	NA
Student Instructional Support Total		\$3,429,272	\$2,927,299	\$3,034,095	\$2,987,444	-3.4%	-1.5%
Overhead and Operational							
Non - Certified Salaries	120	\$3,013,789	\$3,022,468	\$3,126,260	\$3,070,220	0.5%	-1.8%
Group Health Insurance	222	\$800,706	\$1,415,338	\$1,520,627	\$1,464,298	16.3%	-3.7%
Food Purchases	614	\$981,283	\$1,082,615	\$1,039,157	\$995,620	0.4%	-4.2%
Heating and Cooling for Buildings - Electricity	621	\$911,711	\$970,541	\$959,068	\$982,282	1.9%	2.4%
Insurance	520	\$2,489,363	\$1,462,499	\$1,789,546	\$654,221	-28.4%	-63.4%
Certified Salaries	110	\$576,876	\$457,972	\$500,098	\$605,110	1.2%	21.0%
Operational Supplies	611	\$394,846	\$333,596	\$356,677	\$355,697	-2.6%	-0.3%
Vehicles	731	\$415,427	\$748,491	\$23,413	\$343,135	-4.7%	1365.6%
Gasoline and Lubricants	613	\$338,743	\$349,776	\$350,444	\$307,644	-2.4%	-12.2%
Severance/Early Retirement Pay	213	\$31,332	\$0	\$45,628	\$287,167	74.0%	529.4%
Repairs and Maintenance Services	430	\$294,948	\$357,500	\$472,241	\$283,608	-1.0%	-39.9%
Social Security Noncertified	211	\$226,234	\$226,792	\$234,756	\$233,005	0.7%	-0.7%
Miscellaneous Objects	876 - 899	\$819,900	\$43,749	\$49,003	\$206,674	-29.1%	321.8%
Heating and Cooling for Buildings - Gas	622	\$185,296	\$195,283	\$264,123	\$199,493	1.9%	-24.5%
Public Employees Retirement Fund	214	\$173,280	\$162,796	\$183,263	\$190,645	2.4%	4.0%
Other Group Insurance Authorized by Statute	224	\$162,443	\$169,184	\$173,234	\$164,259	0.3%	-5.2%
Other Purchased Property Services	490 - 499	\$80,865	\$113,406	\$132,912	\$142,397	15.2%	7.1%
Other Professional and Technical Services	319	\$47,273	\$57,645	\$41,763	\$95,280	19.2%	128.1%
Water and Sewage	411	\$90,701	\$80,610	\$80,817	\$84,453	-1.8%	4.5%
Other Employee Benefits	241 - 290	\$427,616	\$46,607	\$55,587	\$57,185	-39.5%	2.9%
Removal of Refuse and Garbage	412	\$38,130	\$45,905	\$50,230	\$50,103	7.1%	-0.3%
Board of Education Services	318	\$49,498	\$58,151	\$70,711	\$50,012	0.3%	-29.3%
Teacher Retirement Fund, After 7-1-95	216	\$51,563	\$44,252	\$34,979	\$44,079	-3.8%	26.0%
Social Security Certified	212	\$38,420	\$26,790	\$32,073	\$41,036	1.7%	27.9%
Group Life Insurance	221	\$47,167	\$40,304	\$41,504	\$40,939	-3.5%	-1.4%
Telephone	531	\$57,009	\$45,098	\$38,740	\$31,831	-13.6%	-17.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Nonlicensed Employees	136	\$12,645	\$14,125	\$16,730	\$28,786	22.8%	72.1%
Dues and Fees	810	\$28,707	\$44,108	\$42,257	\$17,370	-11.8%	-58.9%
Travel	580	\$10,083	\$5,516	\$12,916	\$8,665	-3.7%	-32.9%
Tires and Repairs	612	\$9,060	\$4,228	\$12,468	\$8,013	-3.0%	-35.7%
Postage and Postage Machine Rental	532	\$5,124	\$6,481	\$9,678	\$7,312	9.3%	-24.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,986	\$4,528	\$4,397	\$4,796	-1.0%	9.1%
Advertising	540	\$2,298	\$3,201	\$5,594	\$4,371	17.4%	-21.9%
Content	747	\$0	\$0	\$9,856	\$3,378	NA	-65.7%
Other Communication Services	533 - 539	\$0	\$3,230	\$3,273	\$3,244	NA	-0.9%
Unemployment Insurance	230	\$30,689	\$15,187	\$2,915	\$1,347	-54.2%	-53.8%
Bank Service Charges	871	\$2,195	\$4,154	\$1,253	\$797	-22.4%	-36.4%
Other Supplies and Materials	615, 660 - 689	\$1,272	\$386	\$1,277	\$380	-26.1%	-70.3%
Other Public or Private Utility Services	419	\$122,513	\$60,338	\$0	\$0	-100.0%	NA
Late Payments	872	\$0	\$102	\$16	\$0	NA	-100.0%
Overhead and Operational Total		\$12,973,990	\$11,722,952	\$11,789,482	\$11,068,850	-3.9%	-6.1%
Non Operational							
Construction Services	450	\$11,116,929	\$11,229,595	\$11,517,212	\$11,126,908	0.0%	-3.4%
Repairs and Maintenance Services	430	\$2,039,649	\$2,742,282	\$2,153,246	\$2,434,496	4.5%	13.1%
Equipment	730	\$291,687	\$344,043	\$442,680	\$469,602	12.6%	6.1%
Computer Hardware	741	\$0	\$84,853	\$8,161	\$443,626	NA	5336.2%
Buildings	720	\$0	\$0	\$0	\$324,228	NA	NA
Redemption of Principal	831	\$527,000	\$553,000	\$579,000	\$235,758	-18.2%	-59.3%
Land and Easements	710	\$305,168	\$375,262	\$223,757	\$198,494	-10.2%	-11.3%
Non - Certified Salaries	120	\$122,768	\$120,388	\$126,230	\$102,389	-4.4%	-18.9%
Certified Salaries	110	\$115,772	\$106,843	\$101,470	\$99,612	-3.7%	-1.8%
Interest	832	\$83,182	\$59,029	\$32,731	\$51,014	-11.5%	55.9%
Overtime Salaries	140	\$17,800	\$20,671	\$23,201	\$33,920	17.5%	46.2%
Teacher Retirement Fund, After 7-1-95	216	\$14,178	\$9,929	\$9,730	\$9,389	-9.8%	-3.5%
Social Security Noncertified	211	\$10,393	\$10,442	\$10,937	\$9,312	-2.7%	-14.9%
Social Security Certified	212	\$9,252	\$8,522	\$8,227	\$8,232	-2.9%	0.1%
Printing and Binding	550	\$3,630	\$3,618	\$3,656	\$3,415	-1.5%	-6.6%
Public Employees Retirement Fund	214	\$709	\$966	\$1,163	\$1,582	22.2%	36.1%
Operational Supplies	611	\$535	\$56	\$135	\$862	12.7%	537.6%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$142	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$97	\$49	\$40	\$1	-70.4%	-98.1%
Miscellaneous Objects	876 - 899	\$2,906	\$600	\$563	\$0	-100.0%	-100.0%
Bank Service Charges	871	\$1,250	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational Total		\$14,662,905	\$15,670,147	\$15,242,137	\$15,552,981	1.5%	2.0%
Grand Total		\$50,301,332	\$49,214,600	\$48,860,185	\$48,127,143	-1.1%	-1.5%